



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BARNEVELD MUNICIPAL WATER UTILITY

Principal Office: 403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN HELLENBRAND of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2000
(Signature of person responsible for accounts)	(Date)

TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARNEVELD MUNICIPAL WATER UTILITY**Utility Address:** 403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752**When was utility organized?** 1/1/1946**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN HELLENBRAND**Title:** TREASURER**Office Address:**403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752**Telephone:** (608) 924 - 6861**Fax Number:** (608) 924 - 3056**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS LINDA J. BOWE CPA**Title:** AUDIT MANAGER**Office Address:** ANDERSON, TACKMAN & COMPANY, PLC
5600 W. BROWN DEER RD., STE. 216
MILWAUKEE, WI 53223**Telephone:** (414) 354 - 1337 EXT 127**Fax Number:** (414) 354 - 2826**E-mail Address:** atcomke@aol.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MRS LINDA J. BOWE CPA**Title:** AUDIT MANAGER**Office Address:** ANDERSON, TACKMAN & COMPANY, PLC
5600 W. BROWN DEER RD., STE 216
MILWAUKEE, WI 53223**Telephone:** (414) 354 - 1337 EXT 127**Fax Number:** (414) 354 - 2826**E-mail Address:** atcomke@aol.com**Date of most recent audit report:** 5/7/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: WILLIAM DIMPFL**Title:** WATER OPERATOR**Office Address:**
403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752**Telephone:** (608) 924 - 6861**Fax Number:** (608) 924 - 3056**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JIM MILLER

MR JIM NELSON, COMMON COUNCIL MEMBER

MR JIM OWENS

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	138,181	136,444	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,095	42,639	2
Depreciation Expense (403)	19,990	19,322	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,351	25,307	5
Total Operating Expenses	90,436	87,268	
Net Operating Income	47,745	49,176	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,745	49,176	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,967	6,910	9
Miscellaneous Nonoperating Income (421)	0	1,010	10
Total Other Income	9,967	7,920	
Total Income	57,712	57,096	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	57,712	57,096	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	57,712	57,096	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	349,153	292,057	19
Balance Transferred from Income (433)	57,712	57,096	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	406,865	349,153	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	9,967	4
Total (Acct. 419):	9,967	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	138,181	0	0	0	138,181	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	138,181	0	0	0	138,181	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,030,529	1,028,554	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	284,296	264,540	2
Net Utility Plant	746,233	764,014	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	98,710	25,404	8
Temporary Cash Investments (132)	171,035	187,940	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,570	14,538	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,090	4,040	14
Materials and Supplies (150)	3,906	5,845	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	292,311	237,767	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,038,544	1,001,781	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	208,552	208,552	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	406,865	349,153	23
Total Proprietary Capital	615,417	557,705	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,411	12,958	28
Payables to Municipality (233)	11,802	19,127	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	22,288	24,365	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	35,501	56,450	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	387,626	387,626	38
Total Liabilities and Other Credits	1,038,544	1,001,781	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,030,529	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,030,529	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	284,296	0	0	0	9
Total Accumulated Provision	284,296	0	0	0	
Net Utility Plant	746,233	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	264,540				264,540	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,990				19,990	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,067				1,067	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,057	0	0	0	21,057	13
Debits during year						14
Book cost of plant retired	1,301				1,301	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,301	0	0	0	1,301	19
Balance End of Year	284,296	0	0	0	284,296	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,906	5,845	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,906	5,845	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	208,552	1
Changes during year (explain):		
NONE		2
Balance end of year	208,552	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,365	1
Accruals:		
Charged water department expense	23,351	2
Charged electric department expense		3
Charged sewer department expense	448	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,799	
Taxes paid during year:		
County, state and local taxes	24,365	6
Social Security taxes	1,343	7
PSC Remainder Assessment	168	8
Other (explain):		
NONE		9
Total payments and other debits	25,876	
Balance end of year	22,288	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	387,626	0	0	0	0	387,626	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	387,626	0	0	0	0	387,626	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,570	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,570	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM GENERAL FUND	1,347	12
RECEIVABLE FROM SEWER UTILITY	2,743	13
Total (Acct. 145):	4,090	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO GENERAL FUND	11,802	17
Total (Acct. 233):	11,802	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,029,541	0	0	0	1,029,541	1
Materials and Supplies	4,875	0	0	0	4,875	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	274,418	0	0	0	274,418	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	387,626	0	0	0	387,626	6
Other (specify):					0	7
Average Net Rate Base	372,372	0	0	0	372,372	
Net Operating Income	47,745	0	0	0	47,745	8
Net Operating Income as a percent of						
Average Net Rate Base	12.82%	N/A	N/A	N/A	12.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	208,552	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	378,009	3
Other (Specify):		4
Total Average Proprietary Capital	586,561	
Net Income		
Net Income	57,712	5
Percent Return on Proprietary Capital	9.84%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Barneveld
Barneveld, Wisconsin

We have compiled the Municipal Utility Annual Report and related schedules as of December 31, 1999 and for the year then ended, for the Village of Barneveld Water Utility, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report or related schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The Municipal Utility Annual Report and related schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report and related schedules are not designed for those who are not informed about such differences.

ANDERSON, TACKMAN & COMPANY, PLC

MARCH 27, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 20, 2000

Mrs. Susan Hellenbrand, Treasurer
Barneveld Municipal Water Utility
403 East Business ID
Barneveld, WI 53507-9752

1999 Analytical Review DWCCA-370-PJL

Dear Mrs. Hellenbrand:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that your utility's average cost per meter added during the year is high compared to statewide averages. Please provide a copy of the invoices for the seven meters reported as added during the year in column (c) of the Meters schedule on page W-17.

2. In our letter dated May 20, 1999, (copy enclosed) we instructed that the assessment for the service for Habitat For Humanity be reclassified to Account 271, Contributions in Aid Of Construction in the utility's 1999 annual report. We do not see this adjustment in the 1999 report. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\370.doc

Enclosure

cc: Mr. Jim Miller

Response received 4/25/00.

FINANCIAL SECTION FOOTNOTES

#1) Costs included installation & 12 touchpads, 23 measuring chambers & 23 ECR registers. The chambers & registers were changed out on the meters. They do this instead of installing a new meter when a meter is faulty. (see followup letter below by Bruce Schmidt)

#2) Adjustment will be made in the 2000 report.

Review closed.

PJL

May 3, 2000

Ms. Susan Hellenbrand, Treasurer
Barneveld Municipal Water Utility
403 East Business ID
Barneveld, WI 53507-9752

Re: Capitalized Meter Costs File 0370

Dear Ms. Hellenbrand:

Peter Leege, Analytical Review Specialist of our office, sent you a letter dated April 20, 2000, inquiring why the average capitalized cost of Barneveld's water meters is higher than the industry average. Your response in a letter dated April 24, 2000, was to capitalize those expenditures that repair and maintain the meter. The appropriate way to account for repair expenditures is Account 600, Salaries and Wages of Plant Operation and Maintenance, which is an expense account and provides immediate recovery to the utility. This explains why the average meter cost found in Barneveld is high.

We will not require the utility to go back and reestablish the correct original cost for each meter. What we suggest the utility do is establish an average retirement cost for the remaining meters. This will be high for now but will correct itself over time as the utility replaces these meters. The replacement meters should be capitalized using the meter material cost and the estimated labor cost for installation. The dollars for the labor can be obtained by a credit to Account 600.

It is important to establish a retirement cost for each meter or the possibility exists where the meter account would show some monetary value after all the meters were liquidated. A condition that is undefined.

If you have questions please call me at (608) 266-5726.

Sincerely,

Bruce R. Schmidt
Cost Engineer
Division of Water, Compliance, and Consumer Affairs

BRS:tlk:w:\water\schmidt\barneveld meter cost.doc

cc: Peter Leege

FINANCIAL SECTION FOOTNOTES

cc. Peter Neuge

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	134,637	1
Total Sales of Water	134,637	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,544	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,544	
Total Operating Revenues	138,181	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	28,283	5
General Operating Expenses (680-690)	18,812	6
Total Operation and Maintenance Expenses	47,095	
Other Operating Expenses		
Depreciation Expense (403)	19,990	7
Amortization Expense (404)		8
Taxes (408)	23,351	9
Total Other Operating Expenses	43,341	
Total Operating Expenses	90,436	
NET OPERATING INCOME	47,745	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	332	18,110	63,965	4
Commercial	40	6,094	19,353	5
Industrial				6
Total Metered Sales to General Customers (461)	372	24,204	83,318	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		45,924	8
Other Sales to Public Authorities (464)	9	750	5,395	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	382	24,954	134,637	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	45,924	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	45,924	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,228	7
Other (specify):		
UNMETERED SALES, NSF FEES AND ADJUSTMENTS	1,713	8
PENALTIES	603	9
Total Other Water Revenues (474)	3,544	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,665	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,735	3
Chemicals (630)	1,017	4
Supplies and Expenses (640)	1,785	5
Repairs of Water Plant (650)	3,081	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	28,283	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,200	8
Office Supplies and Expenses (681)	2,203	9
Outside Services Employed (682)	7,415	10
Insurance Expense (684)	1,487	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,507	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,812	
Total Operation and Maintenance Expenses	47,095	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,288	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		448	2
Net property tax equivalent		21,840	
Social Security		1,343	3
PSC Remainder Assessment		168	4
Other (specify): NONE			5
Total tax expense		23,351	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192390				3
County tax rate	mills		5.327600				4
Local tax rate	mills		8.985260				5
School tax rate	mills		11.920070				6
Voc. school tax rate	mills		1.632450				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.057770				10
Less: state credit	mills		2.254530				11
Net tax rate	mills		25.803240				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.985260				14
Combined School Tax Rate	mills		13.552520				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.537780				17
Total Tax Rate	mills		28.057770				18
Ratio of Local and School Tax to Total	dec.		0.803263				19
Total tax net of state credit	mills		25.803240				20
Net Local and School Tax Rate	mills		20.726799				21
Utility Plant, Jan. 1	\$	1,028,554	1,028,554				22
Materials & Supplies	\$	5,845	5,845				23
Subtotal	\$	1,034,399	1,034,399				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,034,399	1,034,399				26
Assessment Ratio	dec.		1.039572				27
Assessed Value	\$	1,075,332	1,075,332				28
Net Local & School Rate	mills		20.726799				29
Tax Equiv. Computed for Current Year	\$	22,288	22,288				30
Tax Equivalent per 1994 PSC Report	\$	22,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,288					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,425		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	107,512		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,302	894	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	119,239	894	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,958		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,499		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	79,457	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,850		23
Total Water Treatment Plant	7,850	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	509		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,425	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			107,512	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	472		10,724	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	472	0	119,661	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,958	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,499	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	79,457	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,850	23
Total Water Treatment Plant	0	0	7,850	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			509	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	159,650		26
Transmission and Distribution Mains (343)	449,204		27
Fire Mains (344)	0		28
Services (345)	96,401		29
Meters (346)	41,623	2,382	30
Hydrants (348)	53,787		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	801,174	2,382	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,592		35
Computer Equipment (372.1)	5,441		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,801		38
Other Tangible Property (390)	0		39
Total General Plant	20,834	0	
Total utility plant in service directly assignable	1,028,554	3,276	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,028,554	3,276	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			159,650 26
Transmission and Distribution Mains (343)			449,204 27
Fire Mains (344)			0 28
Services (345)			96,401 29
Meters (346)	829		43,176 30
Hydrants (348)			53,787 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	829	0	802,727
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,592 35
Computer Equipment (372.1)			5,441 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			13,801 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,834
Total utility plant in service directly assignable	1,301	0	1,030,529
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,301	0	1,030,529

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,787	2,787	1
February			2,394	2,394	2
March			2,546	2,546	3
April			2,510	2,510	4
May			2,593	2,593	5
June			2,414	2,414	6
July			2,647	2,647	7
August			2,558	2,558	8
September			2,717	2,717	9
October			2,394	2,394	10
November			2,707	2,707	11
December			2,598	2,598	12
Total for year	0	0	30,865	30,865	
Less: Measured or estimated water used in main flushing and water treatment during year				620	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				30,245	16
Less: Water sold				24,954	17
Losses and unaccounted for				5,291	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				199	21
Date of maximum: 1/1/1999					22
Cause of maximum:					23
Broken Water Main					
Minimum gallons pumped by all methods in any one day during reporting year				47	24
Date of minimum: 8/8/1999					25
Total KWH used for pumping for the year				120,565	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	1	307	16	110,000	Yes	1
VALDERS BLVD & ARNESON RD	2	1,142	10	467,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	RESERVOIR	1
Location	MAIN STREET	VALDERS BLVD	MAIN STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	DEMUTT	FRANKLIN	BLANK	5
Year Installed	1946	1994	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	152	360	1	8
Pump Motor or Standby Engine Mfr	LAYNE	PLUEGER	BLANK	10
Year Installed	1946	1994	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY			14
Location	BLANK			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	BLANK			23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	5			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ELEVATED TANK	PRESSURE	TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	S	4
Year constructed	1946	1947	1947	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	130	110	110	9
				10
Total capacity in gallons	120,000	500,000	40,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1973		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	110		10
Total capacity in gallons	40,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	930	0	0	0	930
M	D	2.000	2,532	0	0	0	2,532
M	D	6.000	25,079	0	0	0	25,079
M	D	8.000	10,414	0	0	0	10,414
Total Within Municipality			38,955	0	0	0	38,955
Total Utility			38,955	0	0	0	38,955

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	308	0	0	0	308	12	1
M	1.000	12	0	0	0	12		2
M	1.500	8	0	0	0	8		3
M	2.000	4	0	0	0	4		4
Total Utility		332	0	0	0	332	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	359	6	0	0	365	26	1
1.000	14	1	1	1	15	0	2
1.500	10	0	0	(1)	9	0	3
2.000	4	0	0	0	4	0	4
Total:	387	7	1	0	393	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	337	19	0	3	0	6	365	1
1.000	0	13	0	1	0	1	15	2
1.500	0	7	0	2	0	0	9	3
2.000	0	1	0	3	0	0	4	4
Total:	337	40	0	9	0	7	393	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	65				65	2
Total Fire Hydrants	65	0	0	0	65	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Page W-5, Line 8:

An additional part-time employee was added for the water utility.

Page W-5, Line 10:

Leak detection was required \$400

Workhorse software upgrade \$665

Well#1 Chemical feed & repairs from lightning damage. \$2577

Water Utility Plant in Service (Page W-08)

Account 316 Additions and Retirements:

2 street shut-offs were purchased in 1999 and 2 were retired.

Water Services (Page W-16)

7 services went to private in 1999

Meters (Page W-17)

In 1998, the meter in stock was misclassified as a 1.5" and should have been reported as a 1".
